

G. R. S. 58]

pp 1-11

Previous references.

ml 102.22-51-2.
" 1022.228 5.

(1924
munt) .

File No. 117-24

Serial No.

Later references.

Preserve

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for October 1924

SUBJECT

Remuneration to Jolies and Salaries to
help in the Collection work

To, The Municipal Commr, B. City, the
President, Mysore City Municipal Council,
the Deputy Commissioners of Districts,
the Comptroller to Government & the
Special officers, L.S.
NOT 2928-39/d 2.10.24

Directs that the utilization of
Jolies and Salaries for Collection of Municipal
taxes and exemption of their houses for
Municipal tax is unnecessary.

B164

148.
10.12.24

GENERAL AND REVENUE SECRETARIAT.

1913

()

File No. 15 (New) 12

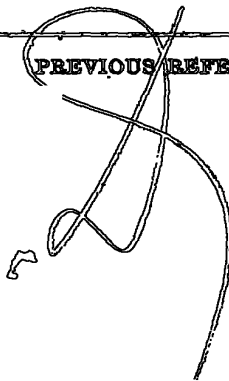
Serial Nos

Papers Filed.

Month _____

SUBJECT

*Proce of The Siamigala of The Sri Hindu
Mutt for the free gift of an Elephant for
the use of the Mutt*

PREVIOUS REFERENCES.	LATER REFERENCES.
	

**Administrative matters dealt with by the Committee
appointed to revise the Municipal Account
Manual.**

50. Subject.

Remunerating Totis and Talwaries for helping in collection work.

Suggestion by Mr. B Srinivasalingar, Anchal.

Remuneration should be given to Totis and Talwaries to help in the collection work and their houses exempted from taxation



Revision of the Committee.

The L. S. G. will work this up.

Special Officer's Notes.

In Municipalities where no separate wholetime agency exists for collection of Municipal taxes the work is usually entrusted to Village servants. Under rule 322 of the Municipal Account

Serial
No.

Manual the remuneration to be paid is 3% of the amount collected, the limit being raised to 5% or even more if necessary under special sanction. At present the remuneration is apportioned among Shanbhogs and Patels only actually employed in such proportion as the Municipal Councils may deem proper. Mr. B. Srinivasa Iyengar has suggested that Toties and Talaries may also be given a portion of the remuneration as they help in the collection work and that their houses may be exempted from Municipal taxation.

2. There is no objection to the Municipal Council distributing a portion of the remuneration to the Toties and Talaries also ~~with reference to the~~ with due regard to the help rendered by these officers and it is but right that they should participate in the ~~also~~ allotted remuneration if they help in the collection work. The requirements of the case would be met by ~~omitting the words~~ ^{after Village servants} "that is shanbhogs and patels" in rule 322 (d) which after proposed amendment will read as follows:

"Municipal Councils may apportion the aggregate amount of remuneration among the village servants actually employed in such proportion as they may deem proper not exceeding 5% of the total collections."

3. With regard to exemption of houses of Toties and Talaries from house tax, the matter is one that has to be disposed of by rules framed ^{by the council} under Section 46 (1) of the Municipal Regulation. In the rules

Serial
No.

framed by the ^{city} Municipal Councils exemption is generally given in respect of buildings the annual letting value of which is Rs. 16 or less and which is the sole ratable property of the owner. Again in the rules prescribed by Government for levy of taxes by ~~Minor~~ Municipal Councils, buildings whose market value is Rs. 10 or under, occupied by old and - infirm people who earn nothing and who are too poor to pay the least rate of tax namely annas eight are exempt from municipal taxation. as it is ~~at the~~ discretion ^{any with} of the Municipal Councils to employ village servants for collection of Municipal taxes and ^{as} it is open to them at any time to employ a full time paid agency for collection work I do not think it necessary to exempt generally Toties and Salaries from payment of house tax. If the houses of this class of village servants ^{do not} falls within the description of properties to be exempted under the rules already referred to no concession in this respect appears to be called for.

1st Member

(4.) The limit of members' salaries 2 Rs 10 Rs 40 Rs 60 Rs 80 Rs 100 Rs 120 Rs 140 Rs 160 Rs 180 Rs 200 Rs 220 Rs 240 Rs 260 Rs 280 Rs 300 Rs 320 Rs 340 Rs 360 Rs 380 Rs 400 Rs 420 Rs 440 Rs 460 Rs 480 Rs 500 Rs 520 Rs 540 Rs 560 Rs 580 Rs 600 Rs 620 Rs 640 Rs 660 Rs 680 Rs 700 Rs 720 Rs 740 Rs 760 Rs 780 Rs 800 Rs 820 Rs 840 Rs 860 Rs 880 Rs 900 Rs 920 Rs 940 Rs 960 Rs 980 Rs 1000 Rs 1020 Rs 1040 Rs 1060 Rs 1080 Rs 1100 Rs 1120 Rs 1140 Rs 1160 Rs 1180 Rs 1200 Rs 1220 Rs 1240 Rs 1260 Rs 1280 Rs 1300 Rs 1320 Rs 1340 Rs 1360 Rs 1380 Rs 1400 Rs 1420 Rs 1440 Rs 1460 Rs 1480 Rs 1500 Rs 1520 Rs 1540 Rs 1560 Rs 1580 Rs 1600 Rs 1620 Rs 1640 Rs 1660 Rs 1680 Rs 1700 Rs 1720 Rs 1740 Rs 1760 Rs 1780 Rs 1800 Rs 1820 Rs 1840 Rs 1860 Rs 1880 Rs 1900 Rs 1920 Rs 1940 Rs 1960 Rs 1980 Rs 2000 Rs 2020 Rs 2040 Rs 2060 Rs 2080 Rs 2100 Rs 2120 Rs 2140 Rs 2160 Rs 2180 Rs 2200 Rs 2220 Rs 2240 Rs 2260 Rs 2280 Rs 2300 Rs 2320 Rs 2340 Rs 2360 Rs 2380 Rs 2400 Rs 2420 Rs 2440 Rs 2460 Rs 2480 Rs 2500 Rs 2520 Rs 2540 Rs 2560 Rs 2580 Rs 2600 Rs 2620 Rs 2640 Rs 2660 Rs 2680 Rs 2700 Rs 2720 Rs 2740 Rs 2760 Rs 2780 Rs 2800 Rs 2820 Rs 2840 Rs 2860 Rs 2880 Rs 2900 Rs 2920 Rs 2940 Rs 2960 Rs 2980 Rs 3000 Rs 3020 Rs 3040 Rs 3060 Rs 3080 Rs 3100 Rs 3120 Rs 3140 Rs 3160 Rs 3180 Rs 3200 Rs 3220 Rs 3240 Rs 3260 Rs 3280 Rs 3300 Rs 3320 Rs 3340 Rs 3360 Rs 3380 Rs 3400 Rs 3420 Rs 3440 Rs 3460 Rs 3480 Rs 3500 Rs 3520 Rs 3540 Rs 3560 Rs 3580 Rs 3600 Rs 3620 Rs 3640 Rs 3660 Rs 3680 Rs 3700 Rs 3720 Rs 3740 Rs 3760 Rs 3780 Rs 3800 Rs 3820 Rs 3840 Rs 3860 Rs 3880 Rs 3900 Rs 3920 Rs 3940 Rs 3960 Rs 3980 Rs 4000 Rs 4020 Rs 4040 Rs 4060 Rs 4080 Rs 4100 Rs 4120 Rs 4140 Rs 4160 Rs 4180 Rs 4200 Rs 4220 Rs 4240 Rs 4260 Rs 4280 Rs 4300 Rs 4320 Rs 4340 Rs 4360 Rs 4380 Rs 4400 Rs 4420 Rs 4440 Rs 4460 Rs 4480 Rs 4500 Rs 4520 Rs 4540 Rs 4560 Rs 4580 Rs 4600 Rs 4620 Rs 4640 Rs 4660 Rs 4680 Rs 4700 Rs 4720 Rs 4740 Rs 4760 Rs 4780 Rs 4800 Rs 4820 Rs 4840 Rs 4860 Rs 4880 Rs 4900 Rs 4920 Rs 4940 Rs 4960 Rs 4980 Rs 5000 Rs 5020 Rs 5040 Rs 5060 Rs 5080 Rs 5100 Rs 5120 Rs 5140 Rs 5160 Rs 5180 Rs 5200 Rs 5220 Rs 5240 Rs 5260 Rs 5280 Rs 5300 Rs 5320 Rs 5340 Rs 5360 Rs 5380 Rs 5400 Rs 5420 Rs 5440 Rs 5460 Rs 5480 Rs 5500 Rs 5520 Rs 5540 Rs 5560 Rs 5580 Rs 5600 Rs 5620 Rs 5640 Rs 5660 Rs 5680 Rs 5700 Rs 5720 Rs 5740 Rs 5760 Rs 5780 Rs 5800 Rs 5820 Rs 5840 Rs 5860 Rs 5880 Rs 5900 Rs 5920 Rs 5940 Rs 5960 Rs 5980 Rs 6000 Rs 6020 Rs 6040 Rs 6060 Rs 6080 Rs 6100 Rs 6120 Rs 6140 Rs 6160 Rs 6180 Rs 6200 Rs 6220 Rs 6240 Rs 6260 Rs 6280 Rs 6300 Rs 6320 Rs 6340 Rs 6360 Rs 6380 Rs 6400 Rs 6420 Rs 6440 Rs 6460 Rs 6480 Rs 6500 Rs 6520 Rs 6540 Rs 6560 Rs 6580 Rs 6600 Rs 6620 Rs 6640 Rs 6660 Rs 6680 Rs 6700 Rs 6720 Rs 6740 Rs 6760 Rs 6780 Rs 6800 Rs 6820 Rs 6840 Rs 6860 Rs 6880 Rs 6900 Rs 6920 Rs 6940 Rs 6960 Rs 6980 Rs 7000 Rs 7020 Rs 7040 Rs 7060 Rs 7080 Rs 7100 Rs 7120 Rs 7140 Rs 7160 Rs 7180 Rs 7200 Rs 7220 Rs 7240 Rs 7260 Rs 7280 Rs 7300 Rs 7320 Rs 7340 Rs 7360 Rs 7380 Rs 7400 Rs 7420 Rs 7440 Rs 7460 Rs 7480 Rs 7500 Rs 7520 Rs 7540 Rs 7560 Rs 7580 Rs 7600 Rs 7620 Rs 7640 Rs 7660 Rs 7680 Rs 7700 Rs 7720 Rs 7740 Rs 7760 Rs 7780 Rs 7800 Rs 7820 Rs 7840 Rs 7860 Rs 7880 Rs 7900 Rs 7920 Rs 7940 Rs 7960 Rs 7980 Rs 8000 Rs 8020 Rs 8040 Rs 8060 Rs 8080 Rs 8100 Rs 8120 Rs 8140 Rs 8160 Rs 8180 Rs 8200 Rs 8220 Rs 8240 Rs 8260 Rs 8280 Rs 8300 Rs 8320 Rs 8340 Rs 8360 Rs 8380 Rs 8400 Rs 8420 Rs 8440 Rs 8460 Rs 8480 Rs 8500 Rs 8520 Rs 8540 Rs 8560 Rs 8580 Rs 8600 Rs 8620 Rs 8640 Rs 8660 Rs 8680 Rs 8700 Rs 8720 Rs 8740 Rs 8760 Rs 8780 Rs 8800 Rs 8820 Rs 8840 Rs 8860 Rs 8880 Rs 8900 Rs 8920 Rs 8940 Rs 8960 Rs 8980 Rs 9000 Rs 9020 Rs 9040 Rs 9060 Rs 9080 Rs 9100 Rs 9120 Rs 9140 Rs 9160 Rs 9180 Rs 9200 Rs 9220 Rs 9240 Rs 9260 Rs 9280 Rs 9300 Rs 9320 Rs 9340 Rs 9360 Rs 9380 Rs 9400 Rs 9420 Rs 9440 Rs 9460 Rs 9480 Rs 9500 Rs 9520 Rs 9540 Rs 9560 Rs 9580 Rs 9600 Rs 9620 Rs 9640 Rs 9660 Rs 9680 Rs 9700 Rs 9720 Rs 9740 Rs 9760 Rs 9780 Rs 9800 Rs 9820 Rs 9840 Rs 9860 Rs 9880 Rs 9900 Rs 9920 Rs 9940 Rs 9960 Rs 9980 Rs 10000

1st Member
5th April

11.7.24

25/7 3/10/24
11/10/24

Serial
No.

6) Under section 84 of the Madras District Municipalities Act, Municipal Councils can exempt from taxation houses whose rental value does not exceed Rs 18 for the year. Assuming that the annual rental value is equal to 6 per cent of the market value, Municipal Councils in Madras are competent to exempt houses valued at not more than Rs 300 from payment of municipal taxes. The limit of Rs 300 is high for municipalities in Mysore and as the rate of tax in force in minor municipalities is 8 annas for every one hundred rupees of market value, I think that houses whose market value does not exceed Rs 100 may be exempted in the State. If approved, the following proviso will be added after section 59 of the Municipal Regulation.

"(aa) No tax shall be imposed on any building whose annual letting value is less than Rs 10 or whose market value is less than Rs 100 *if it is the sole residence property of the assessee.*" and for exemption (e) in schedule I of the rules for levy of taxes by minor Municipal Councils the following will be substituted -

"Buildings whose market value is Rs 100 and under"

7) As regards the scale of remuneration to be paid for collection of municipal taxes it was represented in the ^{State} Representative Assembly of 1922 that the rate may be fixed at 5 per cent whatever may be the collection. This representation was referred to the Municipal Councils for such action may they deem necessary. The question was accordingly considered by the Municipal Councils in the Kolar District

Serial
No.

and the Deputy Commissioner in his letter of 20th November 1923 reported that all the Municipal Council strongly recommend that the present rate of commission be increased that ~~xx~~ he concurred with them and suggested that some reasonable enhancement should be granted in view of hard economic condition obtaining in all almost all the districts. The Deputy Commissioner recommended the enhancement in order to obtain satisfactory and willing work in the -- municipalities. On consideration of the recommendation Government in their order No. L.7096-11118-23-5 dated 6th March ~~1924~~ 1924 directed that the present rules are sufficient and that if a higher rate of remuneration is to be paid the Municipal Council may make a special recommendation. In this connection I beg to submit that the question of increasing the ^{rate of} remuneration requires further consideration and that the second sentence in the first Member's order dated 25th July 1924 on page 3 of the notes above ^{authorises me to take up} ~~relates to~~ the revision of the existing scales of remuneration. The arrears of taxes ~~in~~ in municipalities are very ~~big~~ heavy generally and the rates ^{of remuneration} now allowed are much ~~low~~ ^{lower} than those adopted for payment of potgi for collection of land revenue. Consequently the village officers are not putting ^{forth} the required amount of energy for promptly collecting taxes. Another reason for poor collection is that ~~the~~ rule No 322 of the Municipal Account Manual -- authorises the payment of remuneration ~~of~~ 5 per cent

Serial
No.

for collection of sums not exceeding Rs 2,160 while for any collections in excess of this sum up to - Rs 3,600 the amount of emoluments remains stationary namely at Rs 108 a year. In order therefore to induce the village officers to take more interest in the collection of municipal taxes, ^{an} ~~and~~ enhancement of the present rate seems to me to be ~~absolutely~~ necessary, ^{where it must be collected and not appointed -} I propose the following scale for adoption:-

6½ per cent on the annual collections up to Rs 2,000.

5 per cent on the actual collections in excess of Rs 2,000 up to Rs 4,000.

4 per cent on the actual collections in excess of Rs 4,000 up to Rs 6,000.

3 per cent on the actual collections in excess of Rs 6,000.

The enhancement is necessary in order that the totis and talaries who are also employed in the collection work may participate in the remuneration and Municipal Councils may be authorised to apportion the total revenue among ^{several} ~~all~~ the village servants actually employed for collection work in such proportion as they deem proper.

I must however note here that this system of employing village officers for collection of taxes in sub. areas has nothing else to commend it except cheapness, and cheapness does not ensure efficiency. If the enhanced remuneration now being looked up to appears which would suffice for the employment of a permanent collection agency,

466
SS

G. R. S. III-2,

General and Revenue
Secretariat.

File No.

of 19

Serial
No.

Part of 24
on 10/10/24

^{in purpose}
I would rather recommend the latter agency to a
better paid village agency. The former will have
something at stake in that they stand to lose their
living in case of bad work while the latter can
always hope to take their chances of living ^{possibly} within
subsistence ^{from} - from their residential office -

15057
10/10/24

10 member)

10/10/24

The special price will decrease
the question is whether
the
9/19/24

A draft of 50 is sent as per many
instructions. I think in minor sub. Council
min. value for taxation may be fixed at 250/-
11/9/24
10 member)

2403
13.9.24

We do not know whether proposed
in favour of Minor Municipal Councils will
appear the Councils which - no proposal for
Council has been made by them. It
with the Minor Council. The proposal
the the may express itself, but
provisional by the Council. 2/10/24

25/11

Serial
No.

Revised draft sum

15
12/2/24
23
(1st month)

100
23/9

2001
23/9

4th
100
24/9 100
24/9

212
24.9.24.

Lt. Secy with compliments for favour of further action.

24/9

100
24/9

will be added after proposal
L. L. Secy)

25
25/9

100

25
25/9

1 no L2928-39 of 11/10/24. To
admiral, present myongis-mul, des
of districts commr, special officer L28
Direct that no special exemption from
relaxation in respect of house of John
and salaries is called for.

Persons
21/9/24

B

SUBJECT.....

Diary No. of letter replied to.....

General and Revenue Secretariat

()

, the

102

Date of issue..... 1. 10. 24

Signed by..... M. N.

May this be

- i Printed ?
- ii treated as a standing order ?
- iii published in the Gazette,
English Part ?
- iv translated ?
- v placed at the disposal of the press ?
- vi published in the Gazette,
Kannada Part ?

Proceedings of the Government of
His Highness the Maharaja of Mysore.

Read—

The following suggestion made by
Mr. B. Srinivasa Iyengar of Anekal and
submitted by the Committee appointed
to revise the Municipal Account Manual:—

" Remuneration should be given to
Toties and Talaries to help in the -
collection work and their houses -
exempted from taxation."

Order Thereon No. 2928-39

Dated int. c. 1924.

Government observe that Municipal
Councils should give the Shanbhogs and
Patels, whenever necessary, the help of
peons employed in Municipal Offices
and that it is not necessary to engage

27/19

the services of Toties and Talaries for -
this purpose. If the services of the exist-
ing peons cannot be spared for collection
work, separate peons may be employed tem-
porarily during the period required for the
purpose.

2. Government also consider that no
special exemption from Municipal taxation
in respect of houses of Toties and Talaries
as such is called for and that exemptions
should be granted if these cases are -
covered by the rules framed (a) by Govern-
ment under Section 187 of the Municipal -
Regulation for levy of taxes by the Minor
Municipal Councils and (b) by other Munici-
pal Councils under Section 46 (i) of the
Municipal Regulation.

Secretary to Government,
Local and Legislative Depts.

To -

The Municipal Commissioner, Bangalore City
through the President of the Municipal Council

The President of the Mysore City Ml. Council.

The Deputy Commissioners of Districts.

The Comptroller to Government.

The Special Officer, L. S. G.

List of enclosures.

Checked by

Examined by

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. L. 2928-39—ML. 117-24-1, dated 2nd October 1924.

Utilisation of Toties and Talaries for collection of Municipal taxes and exemption of their houses from taxation.

Directs that the — is unnecessary.

Read—

The following suggestion made by Mr. B. Srinivasa Iyengar of Anekal and submitted by the Committee appointed to revise the Municipal Account Manual :—

“ Remuneration should be given to toties and talaries to help in the collection work and their houses exempted from taxation.”

ORDER No. L. 2928-39—ML. 117-24-1, DATED 2ND OCTOBER 1924.

Government observe that Municipal Councils should give the shanbhogs and patels, whenever necessary, the help of peons employed in Municipal Offices and that it is not necessary to engage the services of toties and talaries for this purpose. If the services of existing peons cannot be spared for collection work, separate peons may be employed temporarily during the period required for the purpose.

2. Government also consider that no special exemption from Municipal taxation in respect of houses of toties and talaries as such is called for and that exemptions should be granted, if these cases are covered by the rules framed (a) by Government under Section 187 of the Municipal Regulation for levy of taxes by the Minor Municipal Councils and (b) by other Municipal Councils under Section 46 (i) of the Municipal Regulation.

B. NAGAPPA,

*Secretary to Government,
Local and Legislative Departments.*

To—The Municipal Commissioner, Bangalore City, through the President, City Municipal Council, Bangalore.

The President of the Mysore City Municipal Council.

The Deputy Commissioners of Districts.

The Comptroller to Government.

The Special Officer, Local Self-Government.

Ed.—K. S.